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Message Text

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ORIGIN EB-06

INFO OCT-01 AF-04 ISO-00 TRSE-00 RSC-01 /012 R

DRAFTED BY EB/IFD/OMA:MTMINNIES
APPROVED BY EB/IFD/OMA:RRYAN
AF/C:RSTRAND
---------- 125534
P 152027Z NOV 74
FM SECSTATE WASHDC
TO AMEMBASSY KINSHASA PRIORITY

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E.O: 11652 N/A
TAGS: EFIN
SU0JECT: TAXES - ALI-FORMAN FIGHT

1. DEPARTMENT AGAIN CONTACTED IRS CONCERNING TAX STATUS OF RISNELIA CORPORATION. IRS INDICATED THAT INFORMATION NEEDED TO PROVIDE RULING WAS REQUESTED OF RISNELIA'S ATTORNEY IN NEW YORK PRIOR TO ALI-FORMAN FIGHT. SHORTLY AFTER FIGHT, HOWEVER, NEW YORK ATTORNEY INFORMED IRS HE NO LONGER HELD POWER OF ATTORNEY FOR RISNELIA AND THEREFORE COULD NOT PROVIDE INFORMATION REQUESTED. IRS IS PREPARING TO CLOSE CASE "WITHOUT PREJUDICE" PENDING RECEIPT OF REQUESTED INFORMATION.

2. NEEDED INFORMATION IS DETAILED IN A LETTER FROM TULLY MILLER, CHIEF OF CORPORATION TAX BRANCH, IRS, WHICH WILL BE MAILED AROUND NOVEMBER 20 TO:

OFFICE OF THE PRESIDENT
KINSHASA
REPUBLIC OF ZAIRE

ATTENTION: DR. RAYMOND NICOLET
---- PRESIDENT
---- RISNELIA INVESTMENT INC.
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3. DEPARTMENT OFFERED TO POUCH LETTER, HOWEVER, IRS DECIDED TO USE INTERNATIONAL MAIL SINCE IT MUST OBTAIN INFORMATION DIRECTLY FROM TAXPAYER (I.E., RISNELIA) TO AVOID LEGAL PROBLEMS IN THE EVENT MISINFORMATION IS PROVIDED. INDEPENDENT IRS ACTION MIGHT BE POINTED OUT TO GOZ AS EVIDENCE OF CAREFULLY GUARDED STATUS OF IRS, IN WHICH FOREIGN POLICY CONSIDERATIONS PLAY NO ROLE. ANY DISTANCE PLACED BETWEEN EMBASSY AND IRS ACTION MAY PROVE BENEFICIAL IN MINIMIZING NEGATIVE IMPACT SHOULD ADVERSE RULING AGAINST RISNELIA RESULT.

4. FOR EMBASSY USE ONLY - IRS REQUEST COVERS:

A) NATURE OF CONTRACT SIGNED MARCH 13, 1974 IN U.K. BETWEEN HEMDALE LEISURE CORP., TELEMEDIA DE PANAMA AND RESNELIA. IN PARTICULAR, WHICH COUNTRY'S LAW GOVERNS THE CONTRACT, SUBSTANTIATION OF THIS CLAIM, AND COPIES OF RELEVANT COUNTRY LAW.

B) GENERAL ANALYSIS OF LIABILITY OF PARTNERS, TO DETERMINE WHETHER CONTRACT WAS PARTNERSHIP OR OTHER LEGAL ENTITY.

C) LEGAL BRIEF ON THE EXISTENCE OR NON-EXISTENCE OF THE FOUR CORPORATE CHARACTERISTICS DEFINED IN SECTION 301 OF THE IRS CODE.

DEPARTMENT WILL NOTIFY EMBASSY WHEN LETTER IS ACTUALLY MAILED BY IRS. GOZ COULD, OF COURSE, ENGAGE ATTORNEY AND ARM HIM WITH REQUISTE POWER OF ATTORNEY TO GET INFO DIRECTLY FROM IRS HERE. GIVEN VAGARIES OF INTERNATIONAL MAIL AND IRS PREFERENCE NOT USE POUCH, EMBASSY MAY WISH RECOMMEND THIS COURSE. KISSINGER

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Capture Date: 01 JAN 1994
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Copy: SINGLE
Draft Date: 15 NOV 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: cunninfx
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Unique ID: 00
Drafter: MTMINNIES
Enclosure: n/a
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Reference: n/a
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Review Authority: cunninfx
Review Comment: n/a
Review Content Flags:
Review Date: 10 JUL 2002
Review Event:
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To: KINSHASA
Type: TE
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